

warming, or keeping warm food or beverages for consumption on the premises;

(c) Taxable electric direct-motor and belt-driven fans and air circulators;

(d) Taxable electric, gas, and oil incinerator units and garbage disposal units;

(e) Taxable electric light bulbs and tubes;

(f) Taxable radio receiving sets;

(g) Taxable automobile radio receiving sets;

(h) Taxable radio and television components;

(i) Taxable musical instruments;

(j) Taxable fishing rods, creels, reels and artificial lures, baits, and flies;

(k) Taxable golf bags, balls and clubs;

(l) Taxable cameras;

(m) Taxable unexposed photographic film in rolls (including motion picture film);

(n) Taxable check writing, signing, cancelling, perforating, cutting, and dating machines, and other check protector machine devices;

(o) Taxable cash registers; and

(p) Taxable mechanical pencils, fountain pens and ball point pens.

(iii) With respect to the tax imposed by section 4061, the following categories of articles are to be considered separate industries:

(a) Taxable automobile trucks (consisting of automobile truck bodies and chassis);

(b) Taxable automobile buses (consisting of automobile bus bodies and chassis);

(c) Taxable truck and bus trailers and semitrailers (consisting of chassis and bodies of such trailers and semitrailers);

(d) Taxable tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer;

(e) All other taxable automobile chassis and bodies;

(f) Taxable trailer and semitrailer chassis and bodies suitable for use in connection with passenger automobiles; and

(g) Taxable automobile parts and accessories.

(iv) With respect to an article which is:

(a) Taxable as "Combinations of household type refrigerators and quick-freeze units" under section 4111,

(b) Taxable as "Combinations of any of the foregoing" under sections 4141 and 4191, or

(c) A combination, other than a combination referred to in (a) or (b) of this subdivision, of articles taxable under the same section or different sections of Chapter 32 of the Code.

The industry test required by paragraph (c)(2)(iii) of this section for such article shall be met if such test is met for the article or articles which comprise more than 50 percent in value of the combination. In case of a combination consisting of a taxable article and a nontaxable article, the category for the taxable article in the combination shall constitute the industry for purposes of paragraph (c)(2)(iii) of this section.

[T.D. 6355, 24 FR 311, Jan. 14, 1959]

PARTS 151-155 [RESERVED]

PART 156—EXCISE TAX ON GREENMAIL

Subpart A—Tax on Greenmail

Sec.

156.5881-1 Imposition of excise tax on greenmail.

Subpart B—Procedure and Administration

156.6001-1 Notice or regulations requiring records, statements, and special returns.

156.6011-1 General requirement of return, statement, or list.

156.6060-1 Reporting requirements for tax return preparers.

156.6061-1 Signing of returns and other documents.

156.6065-1 Verification of returns.

156.6071-1 Time for filing returns relating to greenmail.

156.6081-1 Automatic extension of time for filing a return due under chapter 54.

156.6091-1 Place for filing chapter 54 (Greenmail) tax returns.

156.6091-2 Exceptional cases.

156.6107-1 Tax return preparer must furnish copy of return and claim for refund to taxpayer and must retain a copy or record.

156.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.